

FIRST REGULAR SESSION

SENATE BILL NO. 355

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR VOGEL.

Read 1st time January 23, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

1565S.011

AN ACT

To repeal section 144.083, RSMo, and to enact in lieu thereof one new section relating to prerequisites for certain occupation licenses.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 144.083, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 144.083, to read as follows:

144.083. 1. The director of revenue shall require all persons who are
2 responsible for the collection of taxes under the provisions of section 144.080 to
3 procure a retail sales license at no cost to the licensee which shall be prominently
4 displayed at his **or her** place of business, and the license is valid until revoked
5 by the director or surrendered by the person to whom issued when sales are
6 discontinued. The director shall issue the retail sales license within ten working
7 days following the receipt of a properly completed application. Any person
8 applying for a retail sales license or reinstatement of a revoked sales tax license
9 who owes any tax under sections 144.010 to 144.510 or sections 143.191 to
10 143.261, RSMo, must pay the amount due plus interest and penalties before the
11 department may issue the applicant a license or reinstate the revoked license. All
12 persons beginning business subsequent to August 13, 1986, and who are required
13 to collect the sales tax shall secure a retail sales license prior to making sales at
14 retail. Such license may, after ten days' notice, be revoked by the director of
15 revenue only in the event the licensee shall be in default for a period of sixty days
16 in the payment of any taxes levied under section 144.020 or sections 143.191 to
17 143.261, RSMo.

18 2. The possession of a retail sales license **and a statement from the**
19 **department of revenue stating no tax is due under sections 144.010 to**
20 **144.510 or sections 143.191 to 143.261, RSMo,** shall be a prerequisite to the

21 issuance **or renewal** of any city or county occupation license or any state license
22 which is required for conducting any business where goods are sold at retail. **The**
23 **no tax due statement shall be dated no later than ninety days prior to**
24 **the date of submission for application or renewal of local license.** The
25 revocation of a retailer's license by the director shall render the occupational
26 license or the state license null and void.

27 3. No person responsible for the collection of taxes under section 144.080
28 shall make sales at retail unless such person is the holder of a valid retail sales
29 license. After all appeals have been exhausted, the director of revenue may notify
30 the county or city law enforcement agency representing the area in which the
31 former licensee's business is located that the retail sales license of such person
32 has been revoked, and that any county or city occupation license of such person
33 is also revoked. The county or city may enforce the provisions of this section, and
34 may prohibit further sales at retail by such person.

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Bill

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